

INSTRUCTIONS FOR SOFT DRINK MONTHLY REPORT (WV/SDR-2015)

WEST VIRGINIA STATE TAX DEPARTMENT
TAX ACCOUNT ADMINISTRATION DIVISION
PO BOX 2991
CHARLESTON, WV 25330-2991

USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 15th of the month following the report month.
- You will be assessed penalties and interest for any late filed report and/or late payment of taxes due.
- Any credit or refund may be applied against any tax department liability.
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed.
- Provide all information requested and attach all required schedules.

not paid for syrups and/or prepared soft drinks (for retailers, wholesalers, and accounts affixing stamps) which you exported from West Virginia and enter that dollar amount.

Column B – Powders: Calculate the tax value of tax not paid for powders which you exported from West Virginia and enter that dollar amount.

Column C – Prepared Drinks (Bottler Only): Calculate the tax value of tax not paid for prepared soft drinks for bottlers and canners which you exported from West Virginia and enter that dollar amount.

Column D – Total (A+B+C=D): Sum Line 2 of Columns A, B, and C. Enter total dollar amount.

TAX CALCULATION:

LINE 1 GROSS TAX DUE:

Column A – Syrups (including prepared soft drinks for retailers and wholesalers): Enter the sum total dollar amount from Column 13 of WV/SDR-2015A. Attach Schedule A.

Column B – Powders: Enter the sum total dollar amount from Column 13 of WV/SDR-2015B. Attach Schedule B.

Column C – Prepared Drinks (Bottlers Only): Enter the sum total dollar amount from Column 13 of WV/SDR-2015C. Attach Schedule C.

Column D – Total (A+B+C=D): Sum Line 1 of Columns A, B, and C. Enter total dollar amount.

LINE 2 LESS EXPORTS TAX NOT PAID:

Column A – Syrups: Calculate the tax value of tax

LINE 3 BALANCE OF GROSS TAX DUE (LINE 1 MINUS LINE 2):

Column A – Syrups: Enter the difference total dollar amount of Line 1 minus Line 2.

Column B – Powders: Enter the difference total dollar amount of Line 1 minus Line 2.

Column C – Prepared Drinks (Bottlers Only): Line 1 minus Line 2. Enter the dollar amount.

Column D – Total (A+B+C=D): Sum Line 3 of Columns A, B, and C. Enter total dollar amount.

LINE 4 CREDITS (LINE F - PREPAYMENT OF STAMPS AND/OR CROWNS FROM WV/SDR 2015 SUP):

Enter the sum total dollar amount from Line F of schedule (WV/SDR-2015 SUP).

LINE 5 DISCOUNT (LINE 3 COLUMN C MULTIPLIED BY 0.1250) BONDED BOTTLERS ACCOUNTS ONLY:

Enter the product total dollar amount of Line 3,

Column C multiplied by 12½% (0.125). This should be used only by accounts that are bonded and remit tax on usage including loss in production.

LINE
10

ADDITIONS TO TAX: The penalty rate for late filing is 5% of the tax due per month or any part of a month. The penalty rate for late payment of tax is 0.5% of the tax due per month or any part of a month. The maximum under either penalty is 25% of the tax due. The maximum under both penalties is 50% of the tax due.

LINE
6

NET TAX DUE (LINE 3 MINUS LINE 4 AND LINE 5): Enter the difference total dollar amount of Line 3 minus the sum of Lines 4 and 5.

LINE
7

TAX PAID OUT-OF-STATE SHIPMENTS (EXPORTS): Enter the sum total dollar amount from NET REFUND of schedule (WV/SDR-2015-3).

LINE
11

TOTAL TAX AND LATE FILING CHARGES DUE (ADD LINES 8, 9 AND 10): Enter the sum total dollar amount of Lines 8, 9, and 10.

LINE
8

BALANCE OF TAX DUE (LINE 6 MINUS LINE 7 – IF LESS THAN ZERO, ENTER ZERO): Enter the difference total dollar amount of Line 6 minus Line 7. If the amount is less than zero, enter zero and see Line 12.

LINE
12

REQUEST FOR REFUND (LINE 7 MINUS LINE 6 – IF LESS THAN ZERO, ENTER ZERO): Enter the difference total dollar amount of Line 7 minus Line 6. If the amount is less than zero, enter zero. The schedule (WV/SDR-2015-3) will be used for refund check process in lieu of soft drink refund application.

LINE
9

NON-WAIVABLE INTEREST: The annual interest rate will never be less than 8%. For the current interest rate contact Taxpayer Services Division (304) 558-3333 or toll free within West Virginia 1-800-982-8297.

Note: Remember to sign your return and maintain a copy for your records.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: www.wvtax.gov.